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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Applicant:

Larry MANEVITZ et al

Serial No.: 10/657,210

Filed: September 9, 2003

For: APPARATUS AND METHOD FOR
EFFICIENT ADAPTATION OF FINITE
ELEMENT MESHES ...

Examiner: Joseph P. Hirl

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Group Art Unit: 2129

Attorney
Docket: **26560**

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

Sir:

This is in response to the United States Patent and Trademark Notice of Non-Compliant Amendment dated September 11, 2006, which is being made on or before October 11, 2006 and for which no extension of time fees are due.

Amendments to the Abstract begin on page 2.

Remarks begin on page 3.

Please amend the above-identified patent application as follows: